

100 - GENERAL FUND

Operational Summary

Description:

Support the Activities of the General Fund.

Beginning in 1998-99 funds have been reserved for Strategic Priorities approved in the various Strategic Financial Plans. The reserve is increased when the Board of Supervisors allocates Fund Balance Available and decreased when the reserve is reduced, as planned, to fund implementation of strategic priorities.

The Strategic Priority reserve currently has a balance of approximately \$131.4 million (22.1M for future Capital Projects and \$109.3M for future Strategic Priorities). At the time the FY 2006-07 Budget was prepared, there were no planned uses of these reserves during FY 2006-07.

Strategic Goals:

- Funds the Net County Cost of strategic priorities identified in the various Strategic Financial Plans.
- Funds the County General Fund Reserve for Contingencies. Prior to FY 2005-06, this reserve was appropriated in Agency 099 - Provisions for Contingencies. As part of the County's General Fund Reserve Policy, it was determined that the total contingency amount would be officially reserved thus eliminating the need for Agency 099. For FY 2006-07, the County General Fund Revenue for Contingencies was increased by \$16.0 million for a revised total of \$39.0 million.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Strategic Priority reserve will be drawn down as needed to provide general purpose funding for the County's Strategic Priorities.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	BRASS Ser.
Criminal Justice Facilities Amount: \$ 5,000,000	Reserve for future criminal justice buildings	Provide funding for future criminal justice buildings	6079
Increase Reserve for Countywide Accounting and Payroll System (CAPS) Replacement/Upgrade Amount: \$ 10,100,000	Funding for CAPS replacement/upgrade	Replacement/upgrade of CAPS is critical for continued County operations	6061

Final Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual Exp/Rev	Budget As of 6/30/06	Actual Exp/Rev ⁽¹⁾ As of 6/30/06	Final Budget	Actual Amount	Percent
Total Requirements	0	0	0	31,100,000	31,100,000	0.00
Net County Cost	0	0	0	31,100,000	31,100,000	0.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: General Fund in the Appendix on page A95

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Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Reserves	\$	0	\$	0	\$	0	\$	31,100,000	\$ 31,100,000	0.00%
Total Requirements		0		0		0		31,100,000	31,100,000	0.00
Net County Cost	\$	0	\$	0	\$	0	\$	31,100,000	\$ 31,100,000	0.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Final Budget Summary of CGRV:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual	Exp/Rev	Budget	As of 6/30/06	Actual Exp/Rev ⁽¹⁾	As of 6/30/06	Final Budget		Actual	
									Amount	Percent
Reserves	\$	0	\$	0	\$	0	\$	31,100,000	\$ 31,100,000	0.00%
Total Requirements		0		0		0		31,100,000	31,100,000	0.00
Net County Cost	\$	0	\$	0	\$	0	\$	31,100,000	\$ 31,100,000	0.00%